

Semiannual
audits.

SEC. 9. The county commissioners shall cause to be audited at least once every six months, or oftener if they shall deem advisable, the reports, books, and accounts of all public officers required to report under this act, by the auditing committee of the county, or by some other competent person appointed for the purpose by said board of commissioners. In the event a county auditor is elected, said auditing shall be done by the county auditor as hereinafter provided.

Election of
auditor authorized.

SEC. 10. The board of county commissioners may, if they shall deem advisable and for the best interest of the county, elect some competent and suitable person as auditor for said county. Such election shall be held on the first Monday in December in each year, except the first election, which may be held at any regular meeting of the board. The auditor shall receive such salary as may be fixed by the board of county commissioners, not exceeding the sum of twelve hundred dollars annually, and shall give bond in the sum of five thousand dollars, payable to the county of Cumberland, conditioned that he shall diligently and faithfully perform all the duties of his office, and shall faithfully account for and pay over to said county all penalties, moneys, or other things of value coming into his hands, or which should come into his hands by virtue of his office, and he shall be liable for any negligence, default, malfeasance, or misconduct in office.

Monthly audits.
Accountant for
county.

SEC. 11. Said auditor shall audit monthly the reports of all public officers of the county, and it shall be his duty to act as accountant for the county in settling with the county sheriff and treasurer; to supervise, scrutinize, and examine at least once in every calendar month all books, accounts, receipts, and vouchers and other records of all the officers of Cumberland County which show fees and commissions collected and received by them; to examine at least twice each year the dockets of all justices of the peace and mayors of said county, and report his findings to the county commissioners; and he is hereby authorized to administer oaths or verification of claims, which may be filed against the county, and to open a set of account books, in which shall be shown the total monthly receipts of fees and commissions of all the officers of said county, in an expert and intelligent manner, assigning distinct accounts for each and every of said officers, which books shall be permanently kept as the records of his office, and always open to public inspection. He shall likewise visit at least once in every calendar month the county jail and examine the same, also the books and accounts kept by the jailer. It shall likewise be his duty to audit all bills and claims presented to the board of county commissioners for payment, which bills shall first be verified on oath by the person to whom they may be due, and no claim or bill filed with said board of commissioners shall be allowed or paid until it has been audited and approved by said auditor; and all

Examination of
dockets.

Account books.

Jail inspections.

Audit of bills and
claims.

Warrants counter-
signed.